

SPEECH

OF

HON. G. W. JONES, OF TENNESSEE,

ON THE JOINT RESOLUTION LIMITING

THE EXPENSE OF COLLECTING THE REVENUE.

DELIVERED

IN THE HOUSE OF REPRESENTATIVES, FEBRUARY 7, 1850

WASHINGTON:

PRINTED AT THE CONGRESSIONAL GLOBE OFFICE,

1850.

EXPENSE OF COLLECTING THE REVENUE.

Mr. JONES obtained the floor. He said he was not vain enough to think that he could throw any additional light upon the subject now under the consideration of the committee; but, being a member of the committee to which this joint resolution from the Senate had been referred, and differing from nearly all, if not from every one of the other members of that committee, as to the necessity for the adoption of the resolution, he had sought, and had had the good fortune to obtain the floor, for the purpose of making a few remarks in explanation of the position which he occupied in relation to the subject.

It would be recollected that, prior to the 3d of March, 1849, when the act referred to in this discussion had been passed, the net revenue from customs only was paid into the Treasury of the United States; that the commissions, fees, and compensations of the various officers engaged in its collection, were retained by these officers, and that the balance was paid into the Treasury.

By the first section of the act of the 3d of March, 1849, the entire receipts from customs—the gross amount received therefrom—were required to be paid into the Treasury of the United States, without abatement on any account whatsoever. The second section of that act made an indefinite appropriation out of the moneys thus paid into the Treasury for payments of debentures and drawbacks.

The joint resolution now before the committee was based, in part, upon the third section of the act, and in part upon the fourth section. The third section of the act provides "that it shall be the duty of the Secretary of the Treasury to submit to Congress, at the commencement of the next regular session, estimates of appropriations which may be required to provide for the expenses of collecting the revenue from customs, and also from the public lands, for the second half of the next fiscal year, and separate estimates for the same purpose for the year ending 30th June, 1850, and similar estimates from year to year thereafter."

Now, (Mr. J. proceeded,) if the law had stopped here, there would have been no means by which the Secretary of the Treasury could have paid the compensation due to the various officers engaged in the collection of the customs. But the fourth section of the act goes on and provides that "so much money as may be necessary to pay the expenses of collections referred to in the next preceding section, including the first half of the next fiscal year, and until specific appropriations for the objects shall be made by Congress, be and the same are hereby appropriated out of any money in the Treasury to be expended after the 30th

June, 1849, under the direction of the Secretary thereof, conformably to law and regulation."

If this section had stopped here, (Mr. J. proceeded,) we would not have heard of this joint resolution. There would have been no necessity for it. But there was a proviso to that section, which was in the following words:

"*Provided*, That the expenses of collecting the revenue from customs shall not thereafter exceed the sum of one million five hundred and sixty thousand dollars per annum, together with such sums as under the law are paid into the Treasury, for drayage, cartage, labor, and storage, and in proportion for a less time.

Thus it was provided, (Mr. J. continued,) that thereafter the expenses of collecting the customs should not exceed the sum of one million five hundred and sixty thousand dollars. To what period of time did the word "thereafter" refer—to what part of the bill did that word apply? To the first section, which required the gross amount to be paid into the Treasury? He thought not. To the second section, which made an indefinite appropriation for debentures and drawbacks? That, he thought, could not be possible. Nor did he think that it applied to the third section, which provided that, for the second half of the next fiscal year, the Secretary of the Treasury should submit specific estimates for appropriations for these expenses, and specific estimates for appropriations for each year thereafter. The indefinite appropriation was made for the first half of the current fiscal year. But was that all that this indefinite appropriation covered? No. By the terms of the fourth section, that indefinite appropriation was made to cover not only the first half of the present fiscal year, but until such time as Congress should make specific appropriations. In his opinion, then, and he spoke with great deference to higher authority, the term "thereafter," in the proviso to the fourth section, could refer only to that point of time contemplated in that section when Congress should make specific appropriations; and when such specific appropriations should be made, this proviso limiting the amount paid for the collection of the revenue was to come into operation. For his own part, he thought it unnecessary—mere surplusage in the law, at the time it was placed there. How did it come there? Was it placed there for the limitation of the Secretary of the Treasury? If that had been so, and if, as some gentlemen contended, it was to operate upon the first half of the present fiscal year, and if the expenses of collecting the revenue for the year commencing the first of July, 1849, and ending the 30th of June, 1850, were to be limited to one million five hundred and sixty thousand dollars, a very few and simple words would have supplied

the place of the entire section. All that need to have been done, was to declare that for the expenses of collecting the revenue from customs for the next fiscal year, the sum of one million five hundred and sixty thousand dollars be and the same is hereby appropriated. That would have been the whole clause.

For what purpose was the proviso attached to the bill, if not as a limitation upon the Secretary in the expenses of collecting the customs? If he mistook not, this bill was passed by the House of Representatives at the first session of the Thirtieth Congress, and sent to the Senate as early as March, 1848, where it remained until the last day of the second session of that Congress, when it was passed by that body and received the approval of the President.

Again: If he was not mistaken, the bill was the work of General McKAY, formerly a member of this House, and then a member of its Committee of Ways and Means—a vigilant, and faithful, and efficient representative, whose sleepless watchfulness ever guarded the interests of the country and particularly the public Treasury. Why was it that the framer of the bill put in this proviso? It was upon the recommendation, or rather upon the letter of Secretary Walker, who probably did not upon all occasions come up in practice to his theories upon paper. By reference to the annual report of that officer, at the commencement of the first session of the 30th Congress, it would be seen that Mr. Walker held the following language:

“Diminishing expenses being one of the best means of improving the finances, the charges of collecting the revenue from customs have been carefully examined, and every retrenchment made compatible with the public interests.”

Now, (Mr. J. continued,) the late Secretary did not tell Congress that these expenses could be diminished—but he said they had been diminished, and every retrenchment had been made which was compatible with the public interests. “The saving thus effected,” (the Secretary continued) “notwithstanding the vast increase of business, will amount, it is believed, to nearly five hundred thousand dollars per annum; not by reducing wages or reasonable compensation, but by dispensing with every officer or agent not absolutely required for the public service; by curtailing the expenses of the revenue marine; by introducing a more rigid and perfect system of accountability; by classifying the expenditures and arranging them in tables under distinct heads; and, above all, by subjecting them to the same checks under the supervision of the accounting officers of the Treasury as apply to appropriations made by law in regard to which Congress will no doubt be guided by that wise and enlightened economy so important at this time to the maintenance of the public credit.”

Here (Mr. J. continued) we had the explicit declaration from Mr. Walker, that the retrenchments which had been made were compatible with the public interests, and that the expenses had been reduced nearly half a million of dollars. By reference to the reports of the preceding year, it would be found that the expenses of collecting the customs amounted to a little over two millions of dollars. Deducting this half million, (the amount by which the Secretary said these expenses had been reduced,) the committee which reported the bill arrived, he (Mr. J.) supposed, at this sum of one million five hundred and sixty thousand dol-

lars; and *that* he supposed to be the reason of the insertion of the proviso here—certainly not to limit the Secretary of the Treasury—but, as the Secretary had himself said that he had made these reductions, Congress inserted this limit here more as a direction to future Congresses rather than to the Secretary himself.

By reference to the same section, he (Mr. J.) thought it was clear that Congress did not intend to limit the appropriations, or make any specific appropriations for the first half of the fiscal year after the passage of the act. Why? Because Congress would not be in session, and could not, therefore, have before them the specific estimates required before the close, or nearly the close of the first half of the fiscal year. Congress, therefore, required the Secretary of the Treasury to submit, at the commencement of the following Congress, specific estimates for the expenses of collecting the revenue for the second half of the fiscal year. Congress would meet about the first of December, and the second half of the fiscal year would commence on the first of January. But it might happen that Congress would not be very prompt in passing a law founded upon such specific estimates, and consequently an indefinite sum—as much as was requisite—was appropriated out of the Treasury to defray those expenses. Clearly, then, as he had before stated, the proviso referred to the point of time designated in the fore part of the section, when Congress should make those specific appropriations. And it then limited the appropriations to the sum of one million five hundred and sixty thousand dollars, and so on in proportion for a less period of time. If he was not correct in this construction of the law, to what period of the year—to what particular time, he would ask, could the latter part of the proviso refer? It was not to apply to specific appropriations for the first half of the present fiscal year; nor was it to apply to the second half, unless Congress should pass a bill making specific appropriations. Had the Secretary, at the commencement of the present session, submitted specific estimates for the expenses of collecting the customs, as he was required to do; had Congress passed a law making the specific appropriations by the first of January, 1850, then the limitation would have applied to the entire second half of the present fiscal year. Should Congress fail to pass such a law until the first of March, the limitation will only apply to the remaining four months of the fiscal year—it can only apply to so much of the fiscal year as shall remain after the passage of the law.

Such were his views of the law, and he must act in accordance with his understanding of it. He could not, as a Representative here, go back and make a law applicable to any man, to the Secretary of the Treasury, or to any Department of the Government, six, eight, or ten months before that law, in his judgment, was in force. And, in his opinion, if Congress should refuse or fail to make specific appropriations to defray the expenses of collecting the revenue, the fourth section of the act of 1849 stood in force; and the Secretary of the Treasury would have at his command the entire aggregate amount paid into the Treasury from customs to defray the expenses of their collection.

Under these circumstances, what should be done? He thought that abuses existed in the

squandering of the public money in the various Departments of the Government. He might say that he had lost all hope of seeing those abuses corrected. He was satisfied that there were abuses as great, perhaps greater in the collection of the revenue from customs than in any other branch of the public service. He would go as far to correct these abuses, to limit expenditures, and to hold the officers of the Government charged with the collection of the revenue to strict accountability as any other member of this House. But he wanted to do what was right. He wanted to commence at the right point, and he wanted every officer to know the law under which he was to act, and then to hold him accountable for its execution. If the Secretary had discharged his duties in compliance with the requisitions of the third section, there might now be a proposition before the committee, making specific appropriations for the remainder of the present half of the fiscal year. That third section declares, "that it shall be the duty of the Secretary of the Treasury to submit to Congress at the commencement of the next regular session, estimates of appropriations which may be required to provide for the expenses of collecting the revenue from customs, and also from the public lands for the second half of the next fiscal year, and separate estimates for the said purpose for the year ending the 30th June, 1850, and similar estimates from year to year thereafter."

He thought (he continued) that the Secretary of the Treasury, in utter disregard and contempt of this section, had failed to comply with its requisitions—he had failed to submit specific estimates for the expenses of collecting the revenue for the present half fiscal year, as required by the third section of this act. The Secretary had submitted what he might consider specific estimates, but what he (Mr. J.) considered as aggregate estimates. The Secretary had, for example, stated what it had cost to collect the revenue from customs for the year ending the 30th June, 1849, as follows: "Per account rendered, \$2,152,757 48; amount of additional compensation claimed under the act of July 7th, 1838, estimated at \$15,000; expenses incurred but not paid on the 30th of June, 1849, estimated at \$32,242 52."

Very close estimates indeed, (continued Mr. J.) He presumed that the amount which had actually been paid out, the amount which it was known would have to be paid out, and the amount which it was expected would have to be paid out, falling short of the desired sum, this last item was estimated so as exactly to make the entire expenses reach the round sum of two millions two hundred thousand dollars—no fraction or part of a dollar. The Secretary took this as a basis, and submitted one-half of it to Congress as an estimate for the expenses of collecting the revenue from customs for the current half of the fiscal year.

Here, then, (Mr. J. continued,) were aggregate estimates, and not estimates such as he conceived were required by the third section of the act, for specific appropriations. He thought that a fair and honest compliance with the requisitions of that section would have made it the duty of the Secretary to have submitted estimates to Congress showing what amount would be required for collectors, for naval officers, for deputies and assistants, for clerks, for inspectors, for weighers and gaugers, and for all the various officers connected

with the customs at New York; how much the revenue marine attached to that station required; how much all the different branches of the service at the several custom-houses required. Congress could then look into them, and inquire of the Secretary whether this or that branch of the service could not be sustained for a less amount; whether a less sum might not answer for inspectors, for weighers, gaugers, or clerks; whether the number of revenue-cutters and boats might not be reduced. Congress would then have estimates upon which to base specific appropriations, and take the responsibility upon itself of telling the Secretary of the Treasury what expenses he should dispense with, and in what particular branches of the service he should curtail or retrench. This the Secretary had entirely failed to do, and consequently Congress had not the data here required by the law to enable it to make specific appropriations. If they had such estimates before them, did any gentleman suppose he would confine himself to voting for a bill appropriating the sum of one million five hundred and sixty thousand dollars? Suppose, upon examination, and upon specific estimates being submitted, Congress should come to the conclusion that the service could be performed for a less sum, did gentlemen suppose that Congress would still appropriate the sum of one million five hundred and sixty thousand dollars?

He repeated that the Secretary of the Treasury, instead of submitting specific estimates, as required by law, for the next fiscal year, had put down the round sum of \$2,750,000.

Under the head of recapitulation, in the estimates of appropriations submitted by the Secretary of the Treasury at the commencement of the present session, will be found a statement showing "the persons employed and the expenses incurred in the collection of the revenue from customs in the several collection districts of the United States in the fiscal year ending June 30, 1849."

This recapitulation may be designed by the Secretary to answer the double purpose of a report of the expenses of this branch of the public service of the last fiscal year, and as estimates for the next. He would call the attention of the committee for a short time to this report. It is commenced with the district of New York, and gives first the salaries of the collector, deputy collectors, auditor, and cashier, and their assistants, and the one hundred and odd clerks employed in the collector's office, as follows:

	<i>Per Annum.</i>	<i>Aggregate.</i>
1 Collector.....	\$6,400 00*	\$6,400 00
5 Deputy Collectors.....	1,500 00	7,500 00
1 Auditor	3,000 00	3,000 00
1 Cashier.....	2,500 00	2,500 00
1 Assistant Auditor.....	1,500 00	1,500 00
1 Assistant Cashier.....	2,000 00	2,000 00
1 Clerk	1,500 00	1,500 00
1 Do.....	1,400 00	1,400 00
7 Do.....	1,200 00	8,400 00
32 Do.....	1,000 00	32,000 00
25 Do.....	900 00	22,500 00
21 Do.....	800 00	16,800 00
3 Do.....	700 00	2,100 00
10 Do.....	600 00	6,000 00
2 Do.....	500 00	1,000 00
1 Do.....	400 00	400 00
		\$115,000 00

* Maximum.

Concluding this statement with "amount expended in Collector's Department, \$82,363 95;" when,

according to his arithmetic, the aggregate of the salaries of those officers amounts to \$115,000—only a difference of \$32,636 05. This may all be right and proper—it may be susceptible of satisfactory explanation—he hoped it might so turn out. But, then, he thought the explanation should by all means accompany the statement. Similar discrepancies appeared in almost all of the offices and departments connected with the custom-house at New York. The report states: “Amount expended for naval officers’ department, \$12,205 48.”

According to his (Mr. J.’s) computation, based upon the data furnished by the report, the aggregate of the salaries in this department is \$61,100—a difference of only \$48,894 52. It is stated in the report: “Amount expended in Surveyor’s Department, \$462 93. The salary of the surveyor is \$4,900; two deputy surveyors at \$1,500 each, besides a number of clerks, porters, and messengers, at good salaries. According to his calculation, the aggregate annual cost of this department amounts to \$18,720—a difference of \$18,257 07.

The next item in this report is: “Amount expended for inspectors, weighers, gaugers, measurers and markers, \$347,484 18.” His (Mr. J.’s) calculation makes the annual cost of this branch of service, according to the data furnished by the report, \$367,134 68, making the slight difference of \$19,650 50. The difference between the amount stated to have been paid, in the Secretary’s report, in the four branches of the collection service at New York, above referred to, and that which appeared from his calculation, based upon the statements in the report, is \$119,438 14—rather a large sum to be an error. It may be susceptible of explanation, but (said Mr. J.) he insisted that the explanation should have accompanied the report.

There were (continued Mr. J.) as great or greater discrepancies in the succeeding two items as in the preceding ones. “Amount expended for appraisements, \$137,321 06.” The number of persons employed and their respective rates of compensation are stated; and according to his computation based thereon, the aggregate annual cost of appraisements amounts to \$90,026—being \$47,295 06 less than the amount stated in the Secretary’s report to have been actually paid.

“Net charge upon the revenue for public warehouses, \$105,584 40.” The number of persons employed in this service is given, and their rate of compensation is also stated; the cost of which, upon his calculation, amounts to the sum of \$42,565—showing a difference of \$63,019 40. This may be accounted for by amount paid for rent for storehouses and contingencies. He did not know how that was, but (Mr. J. said) he insisted that the Secretary should have made a full and fair statement of the whole account—such an one as every member of the House could understand. Another item in this report is, “Whole amount of expense of revenue cutters and service, after deducting proceeds of sales of cutter furniture, &c., \$126,647 50,” for the single district of New York. And this large amount paid for this revenue-cutter service, exclusive of proceeds of sale of cutter furniture of the amount of which no mention is made in the report—it may have been \$100, or it may have been \$10,000.

Mr. J. continued, and said, the items making

this large aggregate cost of these revenue-cutters were given, and he would refer to a few of them. It appeared that for ship chandlery alone for the revenue-cutters Polk and Jefferson there had been paid \$2,616 33, and for sundries the sum of \$827 09—the latter a most convenient head under which to include all expenditures which may be found inconvenient or unnecessary to particularize.

Mr. J. said he did not know exactly what constituted ship chandlery; but, whatever it was, he thought this a most liberal, not to say extravagant, expenditure of the public money.

Under the head of “Revenue Cutters,” he also saw an item of \$283 59 for an entertainment at Montreal. He said that these revenue-cutters, or a portion of them at least, might be important, even indispensable, to the protection of the revenue of the country, by guarding against the introduction of goods by smugglers; but he could not conceive any possible necessity for them to leave the port of New York—to leave our own country and its coast, where their services and aid were required, if at all, and go to a foreign country—the city of Montreal, within the dominions of her gracious majesty Queen Victoria—there to give entertainments, at the expense of this Government, and charge it to the collection of the customs. The officers giving these entertainments, he doubted not, had made the free-born American citizens employed under them as sailors, perform the services of menials—of slaves; and if they dared disobey the orders of the lowest of these officers, they would have them flogged at the yard-arm.

Mr. HOUSTON interrupted, and inquired if the honorable member from Tennessee could inform the House at what time this entertainment at Montreal was given. If he (Mr. H.) understood correctly, this very item was for expenses running back through the last fiscal year.

Mr. JONES. I care not at what time it was given.

Mr. HOUSTON. It is very important.

Mr. JONES repeated, it was immaterial to him at what particular time this transaction had taken place. He claimed to be a Democrat, but he thought his course on this floor during the last Administration would sustain him in the assertion that he was never willing to cover up the misdoings of any public officer of this Government, be he Whig or Democrat. He was commenting on this item, not only as a report of former expenditures, but also as an estimate of future appropriations.

Some conversation arose between Messrs. SCHENCK and JONES as to the manner of flogging on board the revenue cutters. Mr. SCHENCK being understood to suggest that it was not at the yard-arm, and Mr. JONES to say that the place where was immaterial if the sailor were stripped and flogged on his bare back. He (Mr. J.) also alluded to the severity of the floggings in the navy as far exceeding those inflicted upon the slaves on any plantation south of Mason and Dixon’s line, and said he would go with the gentleman from Ohio most cordially to abolish the whole system of flogging in the navy.

Mr. HOUSTON again interposed, and disclaimed having intended any reflection upon the honorable member from Tennessee in the inquiry which he had previously addressed to him.

Mr. JONES said, he did not understand the remark of the gentleman as a reflection upon him, but upon his party, and he went for his party because he believed it the most honest, and the only party under whose auspices the Government could successfully be administered. His experience, and his observation, and his reading had confirmed him in that opinion, and he was determined, so far as he could, to hold his party to a proper accountability and to a faithful discharge of their duties.

The last item in this report of expenses of the New York custom-house was under the head of Revenue Boats—"Nine bargemen at \$600;" "Paid for boat-office \$25,145 13." These two items for bargemen and boat-office are carried out \$40,489 27. Now, sir, nine bargemen at \$600 per annum amounts to \$5,400, which, added to the \$25,145 13, makes but \$30,345 13 instead of \$40,489 27, as stated in the report—a seeming error of only about \$9,944 14. The only remaining item under this head of "revenue boats," is for "contingencies \$16,215 76," which sum, added to the amount paid for "boat-office, \$25,145 13," makes the moderate sum of \$41,360 89 for boat-office and contingencies for revenue boats, which cost only \$5,400 to man, as appears from the report of the Secretary of the Treasury, which he held in his hand.

The entire cost of collecting the customs in the district of New York, as appears from the report, amounts to \$868,774 53; certainly a much larger amount than is absolutely required for the efficient performance of the service under an honest and a faithful administration of the laws. Congress, with the aid and coöperation of the Secretary of the Treasury, can correct many abuses and make important reforms, and, at the same time, promote the efficiency of the service.

But when we come to look at the history of this Government, and the practice under it, he said it appeared almost a farce for Congress gravely to set about requiring estimates and making the estimated appropriations to defray the expenses of the Government. They appropriated for any branch of the public service, and when the money appropriated run out, the officers having the control of that branch of the service went on as though they had unlimited power to incur and throw upon the Treasury whatever burdens they might think proper. It had been the case ever since he had been here; in this way deficiency bills come in at almost every session; he expected one for this year would soon be brought before them.

Now, according to his view of right and justice, the officer who was charged under oath with the execution of a law, when the money placed at his disposal was exhausted, was bound to stop and let the responsibility fall where it properly belonged—upon the representatives of the people, who had refused or failed to make the appropriations necessary to carry on that branch of the public service.

He referred, as an instance of this character, to the Department of the Interior. At the last session of Congress, very much against his wishes, he said, a bill had passed Congress establishing that department, which bill provided for the appointment of the Secretary of the Interior, fixed his salary, authorized him to appoint a chief clerk, and fixed his salary, and provided for the transfer of

various clerks and bureaus from other departments to this. The Secretary of this department, he said, when he had come in, had taken the law into his own hands, and, supplying the defects which Congress had left in the law, he had, without authority, called to his aid such clerks as he thought proper, and fixed their salaries at his good pleasure; and now he came forward and asked Congress to make appropriations to meet these expenses. And he supposed it would be urged that the appropriations asked should be made, on the ground that the persons who had performed the service had acted under the authority of the head of a department, and that it would be unjust and dishonest in the Government not to pay them.

The hour expired.

On the 11th of February, the subject being again under consideration, Mr. JONES moved an amendment to strike out \$1,000,000 and insert \$785,000.

Mr. JONES said, that in the remarks which he submitted to the committee a few days ago, when the resolution now under consideration was pending, he had referred to the report of the expenses incurred in the collection of the revenue from customs at the various custom-houses throughout the country, in the fiscal year ending June 30, 1849, and he had called particular attention to the several items of expense in the respective departments of the custom-house at New York, commenting upon the discrepancy between the amount stated in the report to have been paid and the amount which those items, when extended and footed up, actually made; which he did not at the time understand, nor did he profess to understand them at this time; but, upon reflection, he thought that probably the difference was paid out of fees which never went into the Treasury. For instance, the several items given in the report show the actual cost of the collector's department to be.....\$115,000 00
Amount stated to have been paid.... 82,363 95

Cost more than paid \$32,636 05
Actual cost of Naval Officers' Department \$61,100 00
Amount stated to have been paid..... 12,205 48

Cost more than paid.....\$48,894 52

Actual cost of Surveyor's Department \$18,720 00
Amount stated to have been paid..... 462 93

Cost more than paid,.....\$18,257 07
Actual cost for inspectors, weighers, gaugers, measurers, and markers...\$367,134 68
Amount stated to have been paid.....347,484 18

Cost more than paid\$19,650 50

Thus showing the actual cost of the above four branches of the New York custom-house to exceed the amount stated by the Secretary of the Treasury, in his report, to have been paid, by the sum of \$119,438 14, and this too without any explanation from the Treasury Department.

The compensation of several of the officers engaged in these departments is made up by fees for entrance and clearance of ships and vessels, per-

mits to land goods, and various other specified duties, and by per centage upon the amount of customs received, with limitations upon the amount of annual compensation to be received by most, if not all, of these officers.

Now, he supposed, upon reflection, that this sum of \$119,438 14, which the report shows these departments to have cost, but which the report does not show to have been paid, was actually paid by fees prescribed by law, but of which no account is given in this report. If he was right in this matter, the Secretary should have made a full and fair statement of the entire costs of the collections from customs. Add this sum of \$119,438 14 to the aggregate expenses actually paid for the collection of the customs at New York, as reported by the Secretary, of \$868,774 53, and we have the sum of \$988,212 67, every cent of which is just as much a tax upon the people—the productive industry of the country—as if it had been first paid into the Treasury. The labor of the coun-

try is the Treasury of the Government. His object was to protect it from unnecessary burdens.

The report shows the amount paid for appraisements to be\$137,321 06

When the number of officers given and their salaries are extended and footed up, the entire annual cost of this Department appears to be only..... 90,026 00

Difference.....\$47,295 06

Thus showing that there was actually paid for appraisements at the single port of New York \$47,295 06; more than the entire cost of all the persons employed in this service, as by reference to the report will clearly appear. To say the least of it, this entire report seemed to be vague, confused and incomprehensible, as a report of expenses which have heretofore occurred and been paid. And as an estimate upon which to base future appropriations, it was wholly unsatisfactory.

He withdrew the amendment.